

BY AUTHORITY.

Tenders For Beef Cattle.

OFFICE OF THE BOARD OF HEALTH,
HONOLULU, March 10, 1896.

Sealed tenders will be received at this office until 12 o'clock noon, WEDNESDAY, March 23, 1896, for supplying the Leper Settlement, at Molokai, with (1) good Beef Cattle, to weigh not less than 350 pounds net when dressed; and (2) fat Beef Cattle, to be delivered at the Leper Settlement, at an average of ninety head per month, for the period of six months ending September 30, 1896.

The tender for fat Beef Cattle must be for the price per pound dressed, and that of good Beef Cattle, per head. Hides and Tallow to be the property of the Board.

Bids should be marked: "Tender for Beef Cattle, Leper Settlement."

The Board does not bind itself to accept the lowest or any bid.

WILLIAM O. SMITH,
President of the Board of Health.
248-31

The Evening Bulletin.

DANIEL LOGAN, Editor.

THURSDAY, MARCH 12, 1896.

TAXATION REFORM.

Nothing that has come before the present session has been received with more general satisfaction than the bill of the Minister of Finance to amend the tax law. Mr. Damon is on the right track if the things that have made our taxation system largely a farce are to be considered. It is and has always been notorious that the sugar plantations have not paid their due proportion of internal taxes, owing to the baldest species of under-valuation made by their directorates to the assessors. Plantations have been taxed on valuations as low as one-sixth of their selling value, and still lower in some cases when compared with the capital stock of incorporated estates. While the Minister is on the right track as to his object, it is doubtful if the changing of the date of assessment from the middle to the beginning of the year will prove a complete remedy. The principle of taxing the growing or unmarketed crops, is, in the opinion of people who have given thought to the matter, not a correct one. It is not according to the practice of older countries. There are sugar men here who denounce it. If accident or conditions of weather destroy or damage the crop before it is harvested, after it has gone down on the assessor's books, the owner loses both the thing taxed and the taxes levied thereon. Also it will have to be proved by experience that the change of time by assessment will not be met by some fresh ingenuity for evading an adequate valuation. Why not make the assessment upon the basis of the entire yield of every estate, great or small, for the whole year preceding the date of assessment? Also, assess estates at their full market value, as is done in the cases of small property owners? The taxing of the crop could not be justly regarded as an export tax, to subject the country to discrimination in the United States tariff on that ground. It would be virtually a taxing of this year's crop before a pound of it was

exported upon the basis of the crop of the previous year. Anyway, it is about time that Hawaii managed her internal affairs without overlastingly looking over her shoulder to see how her conduct is liked abroad. All the signs now indicate that this dependent attitude will prove the cause of preventing these islands from having cable connection with the outside world for an indefinite period. Let the same factor not now intervene to prevent wholesome legislation upon internal affairs which is loudly demanded by the circumstances of the country and interests of just and equitable government.

PUBLIC INFORMATION.

When the Legislature asks for information on any subject, the Government, according to all parliamentary practice, is supposed to comply unconditionally with the request. When the Minister of Finance, therefore, the other day stated that the information he laid before the Senate in regard to the assessment of corporations was confidential, he was upon untenable ground. Everything that comes before the Legislature, except in executive sessions of the Senate, ought to be public property. It is the privilege of a Minister to refuse information for "state reasons," but, when he does give information in open session of either branch of the Legislature, there is no recognized rule whereby he may suppress the publication of the intelligence. In the case in point the Minister seemed to screen corporations from the searchlight of publicity, although if there is one thing of which the general public is jealous it is corporate capital. Mr. Damon probably "did not think," as he has always been a stickler for having public affairs exposed to the full light of day. He will have to make a few more mistakes like the one here criticised before he becomes liable to be accused of being afraid of corporations. The foregoing was written before the Advertiser of this morning was printed. That paper takes the ground that the public has as much right to see the assessment rolls as has the Senate committee. It, however, explains that the Minister of Finance "made known his readiness to make public the figures referred to, if the Senate called for them." According to this the figures were not given to the press men because the Senate as a body felt a tender regard for the sensibilities of corporations. By the way, what authority was it, many moons ago, which gave to a newspaper the comparative ratings of republican and royalist individuals and corporations, to enable such newspaper to illustrate to the world the claimed strength of the cause it was advocating?

REGISTRATION OF CO-PARTNERSHIPS.

There is a good law on the statute books requiring copartnerships to register in the Interior Department, that the public may know the names and residences of the members of the firm, the nature of the business, the firm name and the place of the business of the copartnership. (Chap.

28, Laws of 1880.) For some reason no attention is paid to this law either by firms or by the Executive. There is no class of men who understand the strength of uniting their capital more than the Mongolians. There are hundreds of small copartnerships engaged in rice planting, banana planting, merchandizing, etc., who have failed to register as required and who frequently fail in business and the names or whereabouts of the members cannot be determined. Probably many do not know of the law and more knowing it shirk the expense and publicity from such registering. Should the Attorney-General or Marshal give notice through the press, both in English and Chinese, a flood of these delinquents would obey the mandates of the law without prosecution. At this time, when the merchants are making so much ado about Japanese competition, would it not be well to enforce this law?

Real Estate Activity.

The records show a decided increase in the number of real estate transactions, one item indicative of approaching better times. During the month of February there were several big deals negotiated and a large number of small kuleanas changed hands. The coffee industry has received a new impetus, one good sign being the fact that considerable home capital is being invested in that direction. On the 2d inst. twenty-nine pieces of property changed ownership.

Immanuel Baptist Church, Chicago, is to have a choir of 200 voices. It will be the largest church choir in the world, with the exception of that of the Mormon Tabernacle, in Salt Lake City.

Facts About a Watch.

(From N. Y. Commercial Adv.)

"A watch balance gives five vibrations every second, 300 every minute, 18,000 every hour, 432,000 every day, 157,680,000 every year. At each vibration it rotates about 14 times, which makes 197,100,000 revolutions every year. In order that we may better understand the stupendous amount of labor performed by these tiny works, let us make a pertinent comparison. Take for illustration a locomotive with six foot driving wheels. Let its wheels be run until they have given the same number of revolutions that a watch does in one year, and they will have covered a distance equal to twenty-eight complete circuits of the earth."

What stupendous working powers your tiny little machine has; and how little attention you give it until it has refused to go further. "Tired out." The accumulation of old oil, particles of dirt, so minute you can't see it, have so added to its burdens, that it refuses to go further. Now is the time to send it to a watchmaker, not until now, for it will no longer go as it should. How much better to give it all the attention it needs while it yet can go. Is it no better than a common lawn mower? You give it less attention. Would you think of running a mower for a year or two steadily every day without a little oil, something to help it over the rough places. Yet you are letting your valuable little time piece wear itself out, simply for want of a little attention. It is our business to take care of your watch. Only expert workmen are employed for that purpose, and what we do is well-done. All complicated work finds its way to our workshop, let us have some of your easy work also. Don't get into the habit of bringing it to us after it has been through the hands of numerous others; it will be cheaper for you to have it done well in the first place.

H. F. Wichman

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PANTHEON SALOON.

Auction Sales by W. S. Luce.

VALUABLE
CANE LANDS
For Sale At Auction.On MONDAY, March 30th,
AT 12 O'CLOCK NOON,
I shall sell, at my Auction Rooms,
Three Parcels of Irrigated Cane Lands,

Situated in the Districts of Kaeohu, Moolea, Kaula, and of Maui. This Property is at present leased to the Reciprocity Sugar Company for a term of ten years, from the 9th of March, 1894, at an annual rental of \$114.50 clear of taxes. There are 500 acres in the lands and through them runs the water supply for the Reciprocity Sugar Company. A magnificent investment and rare chance for speculators. Title perfect, free simple and free of all encumbrances.

Terms—Cash in U. S. Gold Coin. Deeds at expense of purchaser.

For further particulars, apply to

W. S. LUCE,
247-td Auctioneer.

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243-2w BULLETIN Office.

For Sale.

BEAUTIFUL CORNER LOT, 100x200 feet, within one block of street-car, corner of Dole and Alexander streets, near the Oahu College, Honolulu. Title perfect. Good opportunity to purchase a building site cheap. Address "F," this office, 246-1m

Auction Sales by Jas. F. Morgan.

Auction Sale
OF
Residence Sites
AT MAKIKI.On SATURDAY, March 28,
AT 12 O'CLOCK NOON,
At my Salesroom, Queen street, I will sell at Public Auction, the following

Valuable Residence Lots at Makiki

1. Corner of Keeaumoku and Dominis sts. Frontage of 200 ft on Keeaumoku street, and 130 ft on Dominis st. Contains 26,000 sq ft.
2. Adjoining No 1 on Dominis street Frontage of 150 feet on Dominis street, and 300 ft deep. Contains 26,000 sq ft.
3. Adjoining No 2 on Dominis street. Frontage of 150 ft on Dominis st, 250 ft deep. Contains 26,000 sq ft.
4. Corner of Dominis and Kewalo sts. Frontage of 200 ft on Kewalo st, and 130 ft on Dominis st. Contains 26,000 sq ft.
5. Corner of Kewalo and Heiuli sts. Frontage of 200 ft on Kewalo st, and 130 ft on Heiuli st. Contains 26,000 sq ft.
6. Adjoining No 5 on Heiuli st, 130 ft facing on the street, 300 ft deep.

The above Lots are situated in the immediate vicinity of the residences of E. W. Peterson, Esq., and J. G. Hines, Esq.
The above Lots will all face the line of the proposed Electric Railway.
This sale offers one of the few opportunities to obtain a fine large Residence site in an excellent neighborhood. The lots command an extensive view.
Plans of the property can be seen at my office.
Part of the purchase price can remain on mortgage.

For further particulars, apply to

JAS. F. MORGAN,
245-td Auctioneer.

COFFEE ESTATE AND LANDS
For Sale.I am directed to sell at Public Auction on
Wednesday, May 27, '96,

at 12 o'clock noon of said day at my sales room on Queen street, in Honolulu (unless sooner disposed of at private sale) the following described property, to-wit:

A tract of land of about 2,300 acres in fee simple situated at Koloa and Oloheo on the South Kona, Island of Hawaii, about eight miles by a good road from Hilo, one of the largest villages in Kona. There is an excellent landing on the land itself from where the coffee and other produce could be shipped and a good site for a mill near the landing. Fifty acres of land are in coffee. Roughly estimated there is about seven hundred acres of splendid coffee land lying all on one block on both sides of the Government Road. Eight hundred acres lying above and to the East of the seven hundred acres above mentioned is also excellent land and although at a higher altitude is no doubt also well adapted for coffee culture. The lower land below the coffee belt is suitable for pineapples and sugar. There is a drying house, store and work-rooms, a Gordon's Pulper, laborers' quarters and water tanks at the plantation, and the land is partly walled. There has never been any blight on this land, although coffee was planted a great many years ago. Old residents of Kona like the late D. H. Nahulu, J. W. Kuaimoku and others have testified to this fact. There is a sea fishery appurtenant to Oloheo on the land.

Terms cash or part of the purchase price can remain on mortgage at eight per cent per annum. Deeds and stamps at the expense of purchaser.

A map of the property can be seen and further particulars obtained at my sales rooms.

J. F. MORGAN,
241-td Auctioneer.

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